

**CHAPTER 229**  
**FUNERAL INSURANCE**  
*S.F. 521*

**AN ACT** relating to insurance trade practices and providing penalties.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 507B.4, subsection 1, Code 1985, is amended by adding the following new lettered paragraph:

**NEW LETTERED PARAGRAPH.** i. Misrepresents any insurance policy to consumers by using the terms "burial insurance", "funeral insurance", "burial plan", or "funeral plan" in its names or titles, unless the policy is made with a funeral provider as beneficiary who specifies and fixes a price under contract with an insurance company. This paragraph does not prevent insurers from stating or advertising that insurance benefits may provide cash for funeral or burial expenses.

Approved May 30, 1985

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**CHAPTER 230**  
**TECHNICAL TAX CORRECTIONS**  
*S.F. 561*

**AN ACT** relating to taxation by updating references to the Internal Revenue Code; providing for a refund of individual income tax for the 1979 tax year resulting from the inclusion of unemployment benefits; making technical corrections to the individual and corporate income tax concerning the credit for increasing research activities in the state; eliminating the requirement that the election campaign fund and fish and game protection fund checkoffs be on the face of the return immediately above the signature line; providing a due date of corporate income tax and franchise tax returns under certain conditions; allowing for the destruction of all useless records and reports and other papers filed by taxpayers after certain periods of time after the filing of these reports with the department of revenue; providing for a refund of individual income tax where the taxpayer died after November 17, 1978 as a result of wounds or injury incurred due to military or terroristic action outside the United States; making technical corrections to the inheritance tax concerning the taxation of gifts made within three years of death; and providing effective dates.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 56.18, subsection 1, Code 1985, is amended to read as follows:

1. Any person whose state income tax liability for any taxable year is one dollar or more